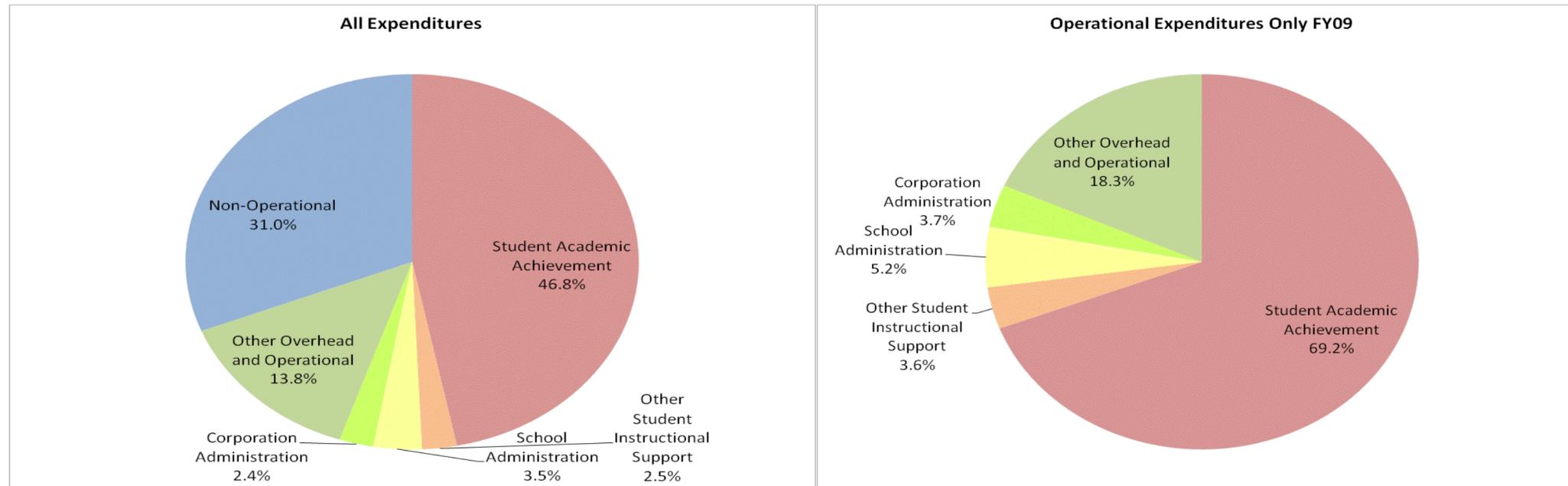


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Attica Consolidated Sch Corp (2435)**

Attica Consolidated Sch Corp (2435)

| Student Instructional Category | FY99 % of Total | | FY06 % of Total | | FY08 % of Total | | FY09 % of Total | |
|--------------------------------|--------------------|-------|--------------------|-------|--------------------|------------|---------------------|-------|
| | FY 1999 | Exp | FY 2006 | Exp | FY 2008 | Exp | FY 2009 | Exp |
| Student Academic Achievement | \$4,303,679 | 57.4% | \$5,220,140 | 56.2% | \$5,319,386 | 54.9% | \$5,250,512 | 46.8% |
| Student Instructional Support | \$470,510 | 6.3% | \$541,308 | 5.8% | \$667,143 | 6.9% | \$665,065 | 5.9% |
| Overhead and Operational | \$1,952,059 | 26.0% | \$1,609,410 | 17.3% | \$1,934,926 | 20.0% | \$1,820,860 | 16.2% |
| Nonoperational | \$776,578 | 10.4% | \$1,921,851 | 20.7% | \$1,773,114 | 18.3% | \$3,476,084 | 31.0% |
| Grand Total | \$7,502,826 | | \$9,292,709 | | \$9,694,570 | 21% | \$11,212,522 | |

| | FY1999 | FY2006 | FY2008 | FY2009 |
|--|--------|--------|--------|--------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 63.6% | 62.0% | 61.8% | 52.8% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Attica Consolidated Sch Corp (2435)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$33,394 | \$158,115 | \$201,884 | | > 500% | 28% |
| | 11100 Regular Programs; Elementary | \$1,235,443 | \$1,365,606 | \$1,491,003 | \$1,612,368 | 31% | 18% | 8% |
| | 11300 Regular Programs; High School | \$1,292,392 | \$1,081,800 | \$1,303,444 | \$1,536,553 | 19% | 42% | 18% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$0 | \$4,000 | \$0 | \$0 | | -100% | |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$0 | \$0 | \$52,835 | | | |
| | 11410 Vocational Education; Agriculture A | \$35,384 | \$45,902 | \$55,965 | \$37,491 | 6% | -18% | -33% |
| | 11450 Vocational Education; Consumer and Homemaking | \$46,239 | \$55,179 | \$65,436 | \$74,149 | 60% | 34% | 13% |
| | 11590 Other Vocational Education Programs | \$90,097 | \$149,131 | \$150,987 | \$139,286 | 55% | -7% | -8% |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$17,000 | \$24,437 | \$27,596 | | 62% | 13% |
| | 11920 Other Regular Programs; Project 4R | \$14,427 | \$0 | \$0 | \$0 | -100% | | |
| | 12110 Gifted And Talented; Gifted and Talented | \$14,579 | \$38,592 | \$35,206 | \$41,342 | 184% | 7% | 17% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$89,790 | \$59,050 | \$67,956 | \$73,905 | -18% | 25% | 9% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$0 | \$0 | \$0 | \$5,888 | | | |
| | 12320 Physical Impairment; Multiple Disabilities | \$124,890 | \$166,533 | \$207,783 | \$263,786 | 111% | 58% | 27% |
| | 12340 Physical Impairment; Hearing Impairment | \$0 | \$969 | \$90 | \$0 | | -100% | -100% |
| | 12520 Culturally Different; Compensatory | \$23,317 | \$83,192 | \$136,905 | \$201,948 | > 500% | 143% | 48% |
| | 12610 Learning Disability | \$129,396 | \$191,429 | \$255,489 | \$223,036 | 72% | 17% | -13% |
| | 12810 Special Education Preschool | \$0 | \$0 | \$56 | \$15 | | | -73% |
| | 12900 Other Special Programs | \$380 | \$870 | \$0 | \$0 | -100% | -100% | |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$4,787 | \$0 | \$0 | \$0 | -100% | | |
| | 14100 Summer School Programs; Elementary | \$4,350 | \$3,723 | \$6,971 | \$0 | -100% | -100% | -100% |
| | 14300 Summer School Programs; High School | \$7,313 | \$8,009 | \$10,019 | \$7,215 | -1% | -10% | -28% |
| | 16100 Remediation Testing | \$3,568 | \$33,287 | \$25,212 | \$32,652 | > 500% | -2% | 30% |
| | 16200 Preventive Remediation | \$0 | \$0 | \$10,219 | \$20,438 | | | 100% |
| | 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$1,942 | \$0 | \$0 | \$0 | -100% | | |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$144,736 | \$168,305 | \$160,816 | \$87,057 | -40% | -48% | -46% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$165,394 | \$234,596 | \$254,783 | \$274,872 | 66% | 17% | 8% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$3,872 | \$7,333 | \$30 | | -99% | -100% |
| | 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$0 | \$961 | \$986 | \$5,438 | | 466% | 451% |
| | 22220 Library/Media Services; School Library | \$95,101 | \$84,133 | \$78,575 | \$90,426 | -5% | 7% | 15% |
| | 22230 Library/Media Services; Audiovisual | \$2,241 | \$706 | \$1,262 | \$310 | -86% | -56% | -75% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$0 | \$0 | \$0 | \$53,362 | | | |
| | 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$0 | \$50,215 | \$36,252 | \$0 | | -100% | -100% |
| | 22360 Instruction, Related Technology; Network Support | \$0 | \$5,446 | \$40,706 | \$82,750 | | > 500% | 103% |
| | 22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel | \$0 | \$0 | \$0 | -\$4,218 | | | |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$56,786 | \$127,332 | \$112,623 | \$93,098 | 64% | -27% | -17% |
| | 25590 Textbooks for Rent or Resale; Other Textbook Resale Services | \$9,422 | \$15,000 | \$15,000 | \$15,000 | 59% | 0% | 0% |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$128,497 | \$178,201 | \$92,155 | \$0 | | | |
| Student Academic Achievement Total | | \$3,720,470 | \$4,206,433 | \$4,805,783 | \$5,250,512 | 41% | 25% | 9% |
| Student Instructional Support | | | | | | | | |
| | 21210 Guidance Services; Service Area Direction | \$77,569 | \$67,533 | \$107,859 | \$130,603 | 68% | 93% | 21% |
| | 21220 Guidance Services; Counseling Services | \$42,096 | \$865 | \$15,248 | \$2,556 | -94% | 195% | -83% |
| | 21240 Guidance Services; Information Services | \$0 | \$4,547 | \$0 | \$3,420 | | -25% | |
| | 21320 Health Services; Medical Services | \$0 | \$2,246 | \$0 | \$0 | | -100% | |
| | 21340 Health Services; Nurse Services | \$20,822 | \$32,708 | \$41,866 | \$52,223 | 151% | 60% | 25% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$30,804 | \$36,885 | \$108,780 | \$88,689 | 188% | 140% | -18% |
| | 21890 Special Education Administration; Other Special Education Administration | \$0 | \$33,677 | \$7,246 | \$0 | | -100% | -100% |
| | 24100 Office of The Principal | \$222,872 | \$246,078 | \$306,307 | \$356,448 | 60% | 45% | 16% |
| | 24900 Other Support Services, School Administration | \$0 | \$0 | \$0 | \$31,125 | | | |
| Student Instructional Support Total | | \$394,164 | \$424,540 | \$587,306 | \$665,065 | 69% | 57% | 13% |
| Overhead and Operational | | | | | | | | |
| | 23120 Board of Education; Service Area Assistants | \$43,676 | \$50,350 | \$55,924 | \$67,432 | 54% | 34% | 21% |
| | 23150 Board of Education; Legal Services | \$2,095 | \$2,414 | \$2,000 | \$2,000 | -5% | -17% | 0% |
| | 23190 Board of Education; Other Governing Body Services | \$13,123 | \$8,351 | \$9,655 | \$9,166 | -30% | 10% | -5% |
| | 23210 Executive Administration; Office of The Superintendent | \$95,363 | \$111,801 | \$146,005 | \$183,665 | 93% | 64% | 26% |
| | 23290 Executive Administration; Other Executive Administration Services | \$80 | \$0 | \$0 | \$0 | -100% | | |
| | 25110 Fiscal Services; Office of The Business Manager | \$40,299 | \$4,850 | \$5,348 | \$3,190 | -92% | -34% | -40% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$12,270 | \$10,630 | \$90,912 | \$31,034 | 153% | 192% | -66% |
| | 25192 Other Fiscal Services; Petty Cash | \$1,113 | \$2,535 | \$1,573 | \$2,551 | 129% | 1% | 62% |
| | 25193 Other Fiscal Services; Printed Forms | \$461 | \$0 | \$0 | \$0 | -100% | | |
| | 25199 Other Fiscal Services; Other | \$639 | \$0 | \$0 | \$0 | -100% | | |
| | 25730 Personnel Services; Personnel Services | \$0 | \$119 | \$0 | \$0 | | -100% | |
| | 25740 Personnel Services; Noninstructional Personnel Training | \$7,022 | \$855 | \$0 | \$0 | -100% | -100% | |
| | 25790 Personnel Services; Other Professional Services | \$0 | \$0 | \$10,371 | -\$25,118 | | | -342% |
| | 25990 Other Support Services, Central | \$26,947 | \$0 | \$0 | \$0 | -100% | | |
| | 26100 Operation and Maintenance of Plant Services; Service Area Direction | \$37,096 | \$47,578 | \$52,665 | \$73,501 | 98% | 54% | 40% |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$440,247 | \$551,423 | \$654,277 | \$664,150 | 51% | 20% | 2% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Attica Consolidated Sch Corp (2435)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|---------------------------------------|---|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$5,874 | \$0 | \$100 | \$0 | -100% | | -100% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$85,503 | \$34,598 | \$47,723 | \$31,977 | -63% | -8% | -33% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$700 | \$600 | \$755 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$555,650 | \$585 | \$0 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$1,258 | \$0 | \$0 | \$0 | -100% | | |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$0 | \$72,826 | \$58,422 | \$65,210 | | -10% | 12% |
| | 27010 Student Transportation; Service Area Direction | \$5,932 | \$12,028 | \$12,591 | \$12,630 | 113% | 5% | 0% |
| | 27100 Student Transportation; Vehicle Operation | \$111,711 | \$93,967 | \$156,565 | \$133,625 | 20% | 42% | -15% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$44,936 | \$66,891 | \$128,309 | \$103,477 | 130% | 55% | -19% |
| | 27400 Student Transportation; Purchase of School Buses | \$66,979 | \$36,955 | \$66,110 | \$145,202 | 117% | 293% | 120% |
| | 27500 Student Transportation; Insurance on Buses | \$7,202 | \$13,284 | \$8,744 | \$8,429 | 17% | -37% | -4% |
| | 27700 Student Transportation; Contracted Transportation Services | \$0 | \$0 | \$0 | \$30 | | | |
| | 27900 Student Transportation; Other Student Transportation Services | \$10,919 | \$576 | \$776 | \$870 | -92% | 51% | 12% |
| | 27910 Student Transportation; Bus Driver Training | \$0 | \$139 | \$0 | \$0 | | -100% | |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$93,924 | \$99,959 | \$120,293 | \$133,689 | 42% | 34% | 11% |
| | 31400 Food Services Operations; Food Purchases | \$113,656 | \$165,125 | \$180,122 | \$167,669 | 48% | 2% | -7% |
| | 31900 Other Food Services | \$6,890 | \$11,804 | \$10,600 | \$6,481 | -6% | -45% | -39% |
| Overhead and Operational Total | | \$1,831,563 | \$1,400,243 | \$1,819,841 | \$1,820,860 | -1% | 30% | 0% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$486 | \$73,829 | \$76,538 | \$52,828 | > 500% | -28% | -31% |
| | 33200 Community Recreation | \$19,098 | \$31,552 | \$19,952 | \$17,147 | -10% | -46% | -14% |
| | 33400 Athletic Coaches | \$48,361 | \$37,646 | \$47,354 | \$54,941 | 14% | 46% | 16% |
| | 33930 Latch Key Kid Program | \$4,526 | \$5,342 | \$530 | \$12,741 | 181% | 139% | > 500% |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$0 | \$0 | \$1,213 | \$0 | | | -100% |
| | 45100 Building Acquisition, Construction and Improvements | \$418,216 | \$116,635 | \$86,293 | \$441,035 | 5% | 278% | 411% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$130,141 | \$130,141 | \$65,071 | | -50% | -50% |
| | 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$0 | \$3,784 | \$0 | \$0 | | -100% | |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$3,600 | \$105,009 | \$102,238 | \$148,380 | > 500% | 41% | 45% |
| | 46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment | \$0 | \$16,841 | \$5,784 | \$22,267 | | 32% | 285% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$269,239 | \$55,187 | \$106,338 | \$51,739 | -81% | -6% | -51% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$1,286,037 | \$1,147,068 | \$1,159,074 | | -10% | 1% |
| | 51500 Debt Services; Principal on Debt; Bond Anticipation Notes | \$0 | \$0 | \$0 | \$1,422,816 | | | |
| | 52200 Debt Services; Interest on Debt; Temporary Loans | \$0 | \$0 | \$1,933 | \$0 | | | -100% |
| | 52500 Debt Services; Interest on Debt; Bond Anticipation Notes | \$0 | \$22,128 | \$28,868 | \$28,046 | | 27% | -3% |
| Nonoperational Total | | \$763,526 | \$1,884,130 | \$1,754,249 | \$3,476,084 | 355% | 84% | 98% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$33,372 | \$30,840 | \$22,387 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$306,484 | \$330,852 | \$162,615 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$797 | \$0 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$418,729 | \$978,365 | \$504,768 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$1,642 | \$0 | \$0 | \$0 | | | |
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$32,078 | \$37,307 | \$37,620 | \$0 | | | |
| Prorated By Fund Total | | \$793,102 | \$1,377,363 | \$727,390 | \$0 | | | |